

HOUSE No. 2556

By Mr. Hynes of Marshfield, petition of Frank M. Hynes relative to the collection of boat excise taxes. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT IMPROVING THE COLLECTION OF THE BOAT EXCISE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 3 of chapter 90B of the General Laws, as
2 appearing in the 2000 Official Edition, is hereby amended in the
3 first paragraph by inserting, beginning on line 12, after the third
4 sentence the following:— No owner of a motor boat shall be enti-
5 tled to or issued a certificate of number unless such owner has
6 included with any application for such a certificate a copy of a
7 receipt for payment of the full amount of the excise due under
8 chapter sixty B for the prior fiscal year, including any amounts
9 due for years prior to such fiscal year.

1 SECTION 2. Section 4 of chapter 90B of the General Laws, as
2 appearing in the 2000 Official Edition, is hereby amended in the
3 first paragraph by inserting, beginning on line 5, after the first
4 sentence the following:— No owner of a motor boat shall be enti-
5 tled to or issued a replacement of a certificate of certificate a copy
6 of a receipt for payment of the full amount of the excise due under
7 chapter sixty B for the prior fiscal year, including any amounts
8 due for years prior to such fiscal year.

1 SECTION 3. Section 2 of Chapter 60B of the General Laws, as
2 appearing in the 2000 Official Edition, is hereby amended by
3 adding at the end thereof the following:— The excise imposed by
4 this section shall in no event be less than twenty-five dollars; no
5 abatement under this section shall reduce any such excise to less
6 than twenty-five dollars; no abatement shall be granted in an

7 amount less than twenty-five dollars; and no refund shall be paid
8 in an amount less than twenty-five dollars.